

CONNECTICUT STATE DEPARTMENT OF EDUCATION
BUREAU OF HEALTH AND NUTRITION SERVICES AND
CHILD/FAMILY/SCHOOL PARTNERSHIPS
25 INDUSTRIAL PARK ROAD
MIDDLETOWN, CONNECTICUT 06457-1543

OPERATIONAL MEMORANDUM

TO: Sponsors of the School Nutrition Programs
FROM: Maureen Staggenborg, Director, Child Nutrition Programs
DATE: October 12, 2005
SUBJECT: Operational Memorandum #2-06

Report of Annual Revenue and Cost Expenditures

RESPONSE DUE: December 1, 2005

Federal Regulations require a review of the net cash resources of Child Nutrition Programs to ensure continued non-profit status. To ensure that the program income and expenditures fall within the allowable three months operating costs, all programs (*including* Residential Child Care Institutions) must supply the information as indicated on the enclosed Sample Form.

Sponsors are not required to use this specific form. An audited annual (2004-2005 school year) report for the Food Service Department may be submitted instead. If you choose to submit your school districts or RCCIs Food Service Department's annual financial statement, the following items *must* be included and **highlighted**: (Failure to do this will cause a delay in the processing of this information.)

1. Total revenue for the Child Nutrition Programs (CNP). Also indicate if this total reflects your federal and state reimbursements. These figures should be highlighted separately.
2. Total expenses for the CNP. (Also include all BOE subsidies.)
3. Accounts payable as of June 30, 2005.
4. Accounts receivable as of June 30, 2005.
5. Ending Inventories (for both Government Commodities at the Storage & Processing rate and regular purchased food) as of June 30, 2005. Also, indicate if you combine the ending inventories.
6. Ending cash balance as of June 30, 2005

RESPONSE DUE: The financial information must be submitted to the Child Nutrition Programs no later than December 1, 2005. Please note that only authorized signatures are acceptable on this report. To determine who the authorized representatives are in your school district, check your school district's *Sponsor Nutrition Application Information* page in your Online Agreement.

Questions regarding this report may be directed to:

RoseAnna Holliday at roseanna.holliday@po.state.ct.us or 860-807-2064
Teri Dandeneau at teri.dandeneau@po.state.ct.us or 860-807-2079
Bob Zwack at robert.zwack@po.state.ct.us or 860-807-2081

Important: This is a numbered Operational Memorandum that contains important program information. Please read carefully and retain in a binder for your future reference. Operational Memoranda are also posted on the Child Nutrition website:

<http://www.state.ct.us/sde/deps/nutrition/SchoolNutrIndex.htm>